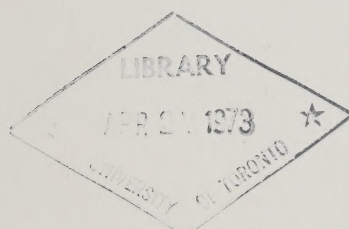


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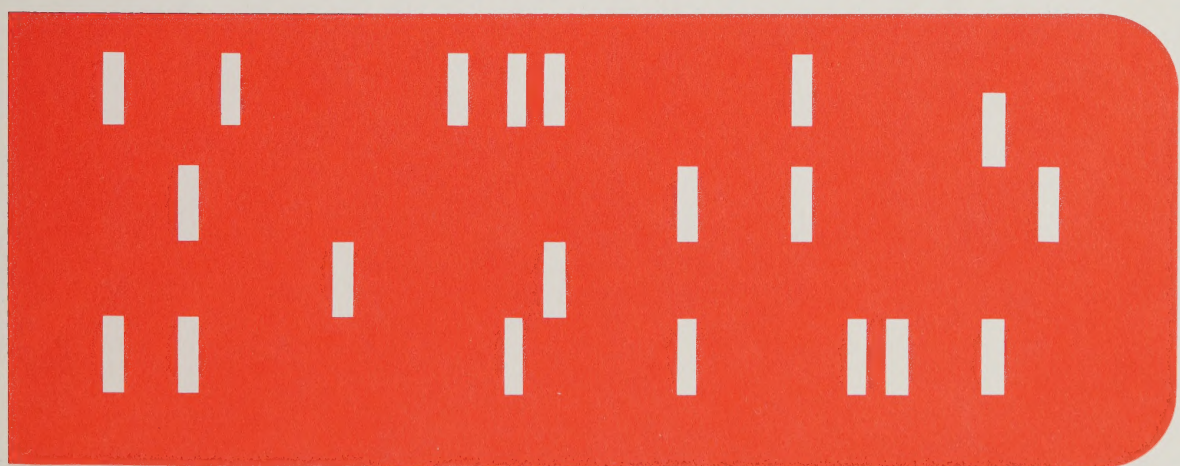
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# DOING BUSINESS IN CANADA



## THE CANADIAN ENVIRONMENT



DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE  
OTTAWA, CANADA

## FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications under the general heading of "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, Ottawa, Canada.

The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

Doing Business in Canada —

Forms of Business Organization

Canadian Customs Duties

Taxation — Income, Business, Property

Taxation — Sales, Excise, Commodity

Labour Legislation

Construction and Equipment Standards

Federal Incentives to Industry

Patents, Copyrights and Trade Marks

Tariff Preferences for Canadian Goods Abroad

Also Available:

Financing Canadian Industries

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*Date of Revision — September, 1969.*



## CARRYING ON BUSINESS

It may generally be stated that there is no basic law in Canada expressly forbidding foreign businessmen from establishing and operating commercial ventures, nor are there decree laws of a fundamental nature restricting the activities of foreign corporations or principals. A non-resident is free to invest in any line of legal endeavour with the exception of coasting, commercial flying, certain types of commercial fishing, radio broadcasting, and certain types of professional activity.

Regulations affecting business and industry are exercised without reference to nationality. Non-resident direct investments are not subject to special treatment nor are expansions of existing, foreign-owned firms subject to control. Where specific lines of business endeavour are regulated, both foreign-owned and domestic business enterprises are equally affected.

Foreign companies carrying on business in Canada are not required to be organized under Canadian law, to maintain their principal place of business in Canada or to have Canadian citizens connected with their operations. While not required to employ Canadian personnel, foreign firms have found the employment of Canadians has provided a knowledge of the Canadian market not otherwise readily obtainable.

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record

a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licenses, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner.

Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, "head office" must be located some place in Canada, and, if incorporated provincially, "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter from this series.

## LICENSING AND FOREIGN INVESTMENTS

Foreign capital participation has always been recognized as a beneficial factor in Canada's economic growth and industrial expansion, and the participation of foreign capital in the Canadian market through licensing arrangements between foreign and Canadian manufacturers is especially welcomed.

The federal government, in co-operation with the ten provincial governments of Canada, encourages contacts between foreign businessmen and Canadian manufacturers in order to determine if the facilities of one can be profitably used by the other. Many foreign firms are not in a position to establish their own production facilities abroad for a variety of reasons. In such circumstances it is ad-

vantageous to employ existing Canadian production and distribution facilities to ensure optimum share of this growing market. This can be achieved through a licensing agreement between two interested firms, whereby the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured in Canada through a manufacturing arrangement with a Canadian firm, and organize the distribution and sales in Canada through its own or separate facilities. In both cases mutual gains can result with a minimum of capital investment on the part of the foreign manufacturer.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and financial arrangement desired. The federal Department of Industry, Trade and Commerce, will contact Canadian manufacturers directly or provide nation-wide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by

copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing or contract arrangements with existing Canadian firms or through the establishment of new manufacturing facilities. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks, corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

### INCIDENCE OF TAXATION

The application of Canadian income tax to non-residents depends on whether or not they are considered as "carrying on business" in Canada. The definition of "carrying on business" in this country, as applied to non-resident individuals or corporations, is contained in section 139 (7) of the Income Tax Act, and accordingly profits derived from such "business" are liable to Canadian income tax. The application of Canadian income tax to non-residents is also covered in the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago and the United States of America. Principals of these countries are not normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes

liable to registration or licensing requirements in the same manner as a domestic company, which in fact it is, and pays income tax at normal corporate rates plus withholding tax on dividends remitted to its parent.

Doing business through manufacturers' agents, distributors, or others who purchase out-right and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Nevertheless, if these salesmen are principals of countries not having a tax agreement with Canada, that portion of their income earned in Canada would be subject to Canadian income tax. On the other hand, sales by foreign principals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, not subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation — Income, Business, Property" and "Taxation — Sales, Excise, Commodity" from this series.



## INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of *used* machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for new machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily payable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within sixty days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

## FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments.

The ten chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and equity participation in new and existing industrial and commercial ventures.

While the Federal Government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and conditions. The Industrial Development Bank, an agency of the Federal Government, can provide financial assistance for the expansion and modernization of Canadian businesses. I.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Industrial Development Bank is located at 901 Victoria Square, Montreal, Quebec. Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in

various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of finan-

cial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Trade and Commerce, Ottawa.

## IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canadian Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to the barest possible minimum, visas may be required and, as above, enquiries should be made well in advance of the pro-

posed visit.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, usually find it desirable to bring their crews or at least their key personnel with them. The entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the Chief, Admissions Section, Home Services Branch, Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, prior to movement. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of re-admissibility into that country.

## ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by the three levels of government — federal, provincial and municipal. To promote new and continued industrialization of various sections of Canada these three levels of government provide special agencies to assist

and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

## FEDERAL ASSISTANCE

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry, Trade and Commerce constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own



facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry, Trade and Commerce, in co-operation with its trade representatives abroad, the following are possibly the most important:

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangement.
- Advice and guidance on laws, regu-

lations and other matters pertaining to the establishment and conduct of business in Canada.

- Publication of foreign licensing offers.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

## PROVINCIAL ASSISTANCE

All ten provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide you with information and advice concerning your particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in

licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "C".

## MUNICIPAL ASSISTANCE

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans.

Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and



municipalities have detailed surveys of their industrial facilities, such as power supply, water supply, sewers, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arranging that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the centres most suitable for his needs.

### OTHER SOURCES OF ASSISTANCE

Any outline of assistance to industry would be incomplete without the mention of non-governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and

business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Addresses of chartered banks are listed in Appendix "D", and railways in Appendix "E".

### SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters available from the Department

of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

## APPENDIX "A"

## CANADIAN IMMIGRATION OFFICES OVERSEAS

## Country, Title and Address

## ARGENTINA

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Suipacha 1111  
 Casilla de Correo 1598  
 Buenos Aires

## AUSTRALIA

Attaché, Manpower and Immigration  
 Canadian High Commission  
 Penfold House, 4th Floor  
 88 Pitt Street  
 Sydney 2000, N.S.W.

## AUSTRIA

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Dr. Karl Luegerring 10  
 A-1010 Vienna

## BELGIUM

Attaché, Manpower and Immigration  
 Canadian Embassy  
 26, rue de la Loi  
 1040 Brussels

## BRITAIN

Attaché, Manpower and Immigration  
 Canadian High Commission  
 38 Grosvenor Street  
 London W1X 0AA, England  
 Officer-in-Charge, Manpower and  
 Immigration  
 Canadian High Commission  
 Gateway House, 3rd Floor (South)  
 Piccadilly South  
 Manchester 1, M1, 2GJ, England  
 Officer-in-Charge, Manpower and  
 Immigration  
 Canadian High Commission  
 150 New Street  
 Birmingham B2 4PR, England  
 Officer-in-Charge, Manpower and  
 Immigration  
 Canadian High Commission  
 Fleming House  
 134 Renfrew Street  
 Glasgow G3 6SY, Scotland

## Country, Title and Address

Officer-in-Charge, Manpower and  
 Immigration  
 Canadian High Commission  
 22 North Street  
 Belfast BT1 1LA, Northern Ireland

## DENMARK

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Osterbrogade 43  
 2100 Copenhagen O

## EGYPT, ARAB REPUBLIC OF

Attaché, Manpower and Immigration  
 Canadian Embassy  
 6 Sharia Mahomed Fahmi el Sayed  
 Garden City, Cairo

## FRANCE

Vice-Consul, Manpower and Immigration  
 Canadian Consulate General  
 15, Allée de Chartres  
 33080 Bordeaux, CEDEX

Vice-Consul, Manpower and Immigration  
 Canadian Consulate General  
 24, avenue du Prado  
 13006 Marseilles

Attaché, Manpower and Immigration  
 Canadian Embassy  
 4, rue Ventadour  
 75042 Paris CEDEX 01

## GERMANY

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Hohenzollernring 60-62  
 P.O. Box 270 423  
 5 Cologne 1

Vice-Consul, Manpower and Immigration  
 Canadian Consulate General  
 Schillerstrasse 47-49  
 2 Hamburg 50

Consul, Manpower and Immigration  
 Canadian Consulate  
 Koenigstrasse 20  
 7000 Stuttgart 1



## APPENDIX "A"—Continued

**Country, Title and Address****GREECE**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 4 Ioannou Ghennadiou Street  
 Athens 140

**HONG KONG**

Attaché, Manpower and Immigration  
 Commission for Canada  
 Asian House, 14th Floor  
 1 Hennessy Road  
 P.O. Box 20264  
 Victoria

**HUNGARY**

Attaché, Manpower and Immigration  
 Canadian Consulate  
 V. Harmincad utca 6  
 Budapest V

**INDIA**

Attaché, Manpower and Immigration  
 Canadian High Commission  
 Shanti Path, Chanakyapuri  
 P.O. Box 5209  
 New Delhi 21

**IRELAND**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Central Hotel Chambers  
 7-9 Dame Court  
 Dublin 2

**ISRAEL**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 218 Hayarkon Street  
 Tel Aviv

**ITALY**

Consul, Manpower and Immigration  
 Canadian Consulate General  
 Via Vittor Pisani 19  
 20124 Milan  
 Attaché, Manpower and Immigration  
 Canadian Embassy  
 Via Zara 30  
 00198 Rome

**JAMAICA**

Attaché, Manpower and Immigration  
 Canadian High Commission

**Country, Title and Address**

Imperial Life Building, 3rd Floor  
 60 Knutsford Boulevard  
 P.O. Box 343  
 Kingston 5

**JAPAN**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 5-25 Akasaka 8-Chome  
 Minato-ku  
 Tokyo 107

**LEBANON**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Hamra Street, Sabbag Centre  
 P.O. Box 6864  
 Beirut

**NETHERLANDS**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Groot Hertogennelaan 8, 7th Floor  
 The Hague

**PAKISTAN**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Hotel Shahrazed  
 Islamabad

**PHILIPPINES**

Attaché, Manpower and Immigration  
 Canadian Consulate General  
 PAL Bldg., Ayala Avenue  
 P.O. Box 901  
 Makati, Rizal

**PORTUGAL**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Praca Marques de Pombal 14  
 5th Floor  
 Lisbon

**SPAIN**

Attaché, Manpower and Immigration  
 Canadian Embassy  
 Edificio Goya — Apartado 207  
 Nunez de Balboa 35  
 Madrid

## APPENDIX "A"—Continued

**Country, Title and Address****SWEDEN**

Attaché, Manpower and Immigration  
Canadian Embassy  
Narvavagen 7 11  
11460 Stockholm

**SWITZERLAND**

Attaché, Manpower and Immigration  
Canadian Embassy  
Helvetia-Vie  
Belpstrasse 11  
3007 Berne

**TRINIDAD AND TOBAGO**

Attaché, Manpower and Immigration  
Canadian High Commission  
Furness Bldg., 3rd Floor  
Independence Square, P.O. Box 563  
Port of Spain

**UNITED STATES**

Consul, Manpower and Immigration

**Country, Title and Address**

Canadian Consulate General  
680 Fifth Avenue  
New York, NY 10019

Vice-Consul, Manpower and Immigration  
Canadian Consulate General  
310 South Michigan Avenue  
Suite 2000  
Chicago, IL 60604

Consul, Manpower and Immigration  
Canadian Consulate General  
1 Maritime Plaza, 11th Floor  
Golden Gateway Center  
San Francisco, CA 94111

**YUGOSLAVIA**

Attaché, Manpower and Immigration  
Canadian Embassy  
Proleterskih Brigada 58  
Belgrade



## APPENDIX "B"

## CANADIAN FOREIGN TRADE SERVICE ABROAD

**Country, Title and Address****ALGERIA**

Commercial Secretary  
Canadian Embassy  
Boîte Postale 225  
Grande Poste  
Algiers

**ARAB REPUBLIC OF EGYPT**

Commercial Secretary  
Canadian Embassy  
Kasr el Doubara Post Office  
6 Mohamed Fahmy El Sayed Street  
Garden City  
Cairo

**ARGENTINA**

Commercial Counsellor  
Canadian Embassy  
Casilla de Correo 3898  
Suipacha 1111  
Buenos Aires

**AUSTRALIA**

Commercial Counsellor for Canada  
P.O. Box 3952, G.P.O.  
A.M.P. Building, 21st Floor  
Circular Quay  
Sydney  
  
Commercial Counsellor for Canada  
Princes Gate East Tower, 17th Floor  
151 Flinders Street  
Melbourne 3000

Commercial Counsellor  
Canadian High Commission  
Commonwealth Avenue  
Yarralumla 2600  
Canberra ACT

**AUSTRIA**

Commercial Counsellor  
Commercial Division  
Canadian Embassy  
Dr. Karl Luegerring 10  
1010 Vienna

**BELGIUM**

Commercial Counsellor  
Canadian Embassy  
rue de la Science, 35  
B-1040 Brussels

**Country, Title and Address****BRAZIL**

Commercial Secretary  
Canadian Embassy  
Caixa Postal 07-0961  
SDS-Edificio Venacio IV cobertura  
70000 Brasilia DF

Consul and Trade Commissioner  
Canadian Consulate  
Caixa Postal 2164-ZC-00  
Edificio Metropol  
Avenida Presidente Wilson 165  
Rio de Janeiro

Consul and Trade Commissioner  
Canadian Consulate  
Caixa Postal 6034  
Edificio Scarpa  
Avenida Paulista, 1795, 9 andar  
Sao Paulo

**BRITAIN**

Minister (Commercial)  
Canadian High Commission  
One Grosvenor Square  
London, W1X 0AB, England  
  
Canadian Government  
Trade Commissioner  
Ashley House  
181 West George Street  
Glasgow G2 2HS, Scotland

**CEYLON (see Sri Lanka)****CHILE**

Commercial Secretary  
Canadian Embassy  
Ahumada 11, 10th floor (street address)  
Casilla 771 (mailing address)  
Santiago

**CHINA, PEOPLE'S REPUBLIC OF**

Commercial Counsellor  
Canadian Embassy  
16 San Li Tun  
Peking

**COLOMBIA**

Commercial Counsellor  
Canadian Embassy  
Apartado Aereo 53531/2  
Calle 58 No. 10-42  
Bogota

## APPENDIX "B"—Continued

**Country, Title and Address**

CONGO (see Zaire, Republic of)

## COSTA RICA

Commercial Secretary  
Canadian Embassy  
Apartado Postal 10303  
5th Floor, Edificio Amalia  
Avenida 1 y Calle 7  
San Jose

## CUBA

Commercial Division  
Canadian Embassy  
Gaveta 6125  
Calle 30 No. 518 esquina 7ª Avenida  
Miramar  
Havana

Send all mail to this address:  
Commercial Division  
P.O. Box 499 (HVA)  
Ottawa, Ont. K1N 8T7

## CZECHOSLOVAKIA

Commercial Secretary  
Canadian Embassy  
Chancery, Mickiewiczova 6  
Prague 6

## DENMARK

Commercial Counsellor  
Canadian Embassy  
Prinsesse Maries Allé 2  
Copenhagen V

## EUROPEAN COMMUNITIES

Mission of Canada to the European  
Communities  
rue de la Science, 35  
B-1040 Brussels, Belgium

## FRANCE

Minister-Counsellor (Commercial)  
Canadian Embassy  
35 Avenue Montaigne  
Paris 8<sup>e</sup>

## GERMANY

Minister-Counsellor (Commercial)  
Canadian Embassy  
Freidrich-Wilhelmstrasse 18  
53, Bonn  
Consul General and  
Senior Trade Commissioner

**Country, Title and Address**

Canadian Consulate General  
Immermannstr. 3  
4 Duesseldorf

Consul General  
Canadian Consulate General  
Esplanade 41-47  
2000 Hamburg 36

## GREECE

Commercial Secretary  
Canadian Embassy  
4 Ioannou  
Ghennadiou Street  
Athens 140

## GUATEMALA

Commercial Secretary  
Canadian Embassy  
Apartado 400  
Edificio Etisa, Plazuela Espana  
7a Avenida 12-19, Zone 9  
Guatemala City

## HONG KONG

Canadian Government  
Trade Commissioner  
Commission for Canada  
14/15 Floors, Asian House  
1 Hennessy Road  
P.O. Box 20264  
Hong Kong

## INDIA

Counsellor  
(Development and Commercial)  
Canadian High Commission  
P.O. Box 5208  
Shanti Path  
Chanakyapuri  
New Delhi 21

## INDONESIA

Commercial Secretary  
Canadian Embassy  
Djalan Budi Kemuliaan No. 6  
Djakarta

## IRAN

Commercial Secretary  
Canadian Embassy  
P.O. Box 1610  
Bezrouke Building



## APPENDIX "B"—Continued

**Country, Title and Address**

Corner of Takht Jamshid Avenue and  
Forsat Street  
Tehran

**IRELAND**

Commercial Secretary for Canada  
66 Upper O'Connell Street  
Dublin

**ISRAEL**

Commercial Secretary  
Canadian Embassy  
84 Hahashmonaim Street  
Tel Aviv

**ITALY**

Minister (Commercial)  
Canadian Embassy  
Via G.B. De Rossi 27  
00161 Rome

Consul General and Senior Trade  
Commissioner  
Canadian Consulate General  
Via Vittor Pisani 19  
20124 Milan

**IVORY COAST**

Commercial Secretary  
Canadian Embassy  
P.O. Box 21194  
Le General Building  
Cor. Avenue du Commerce et  
Bottreau-Roussel Plateau  
Abidjan

**JAMAICA**

Commercial Secretary  
Canadian High Commission  
P.O. Box 1500  
Tobago Road  
Corner Trafalgar Road and  
Knutsford Boulevard  
Kingston 10

**JAPAN**

Minister (Commercial)  
Embassy of Canada  
Akasaka Post Office  
Tokyo 107

**KENYA**

Commercial Secretary  
Canadian High Commission

**Country, Title and Address**

P.O. Box 43778  
Industrial Promotion Services Building  
Kimathi Street  
Nairobi

**LEBANON**

Commercial Counsellor  
Canadian Embassy  
Boîte Postale 2300  
Sabbag Centre, 3rd floor  
Hamra Street  
Beirut

**MALAYSIA**

Commercial Secretary  
Canadian High Commission  
P.O. Box 990  
A.I.A. Building, Ampang Road  
Kuala Lumpur

**MEXICO**

Commercial Counsellor  
Canadian Embassy  
Apartado Postal 5-364  
Melchor Ocampo 463, 7th Floor  
Mexico 5, D.F.

**NETHERLANDS**

Commercial Counsellor  
Canadian Embassy  
Sophialaan 7  
The Hague

**NEW ZEALAND**

Commercial Counsellor  
Canadian High Commission  
P.O. Box 12-049 Wellington North  
ICI Building, 3rd Floor  
Molesworth Street  
Wellington

**NIGERIA**

Commercial Secretary  
Canadian High Commission  
P.O. Box 851  
Niger House  
1/5 Odunlami Street  
Lagos

**NORWAY**

Commercial Secretary  
Canadian Embassy  
Postuttak  
Oslo 1

## APPENDIX "B"—Continued

## Country, Title and Address

## PAKISTAN

Commercial Secretary  
Canadian High Commission  
Hotel Shahrzad  
Islamabad

## PERU

Commercial Secretary  
Canadian Embassy  
Casilla 1212  
Edificio El Pacifico  
Corner Avenida Arequipa and  
Plaza Washington  
Lima

## PHILIPPINES

Consul General and  
Senior Trade Commissioner  
Canadian Consulate General  
Commercial Center  
P.O. Box 971  
Makati, Rizal

## POLAND

Commercial Secretary  
Canadian Embassy  
Matejki 1/5  
Srodmiescie  
Warsaw

## PORTUGAL

Commercial Counsellor  
Canadian Embassy  
Rua Rosa Araujo, 2-7°  
Seventh Floor  
Lisbon 2

## PUERTO RICO

Consul and Trade Commissioner  
Canadian Consulate  
1606 Pan Am Building  
Hato Rey 00917

## SINGAPORE

Commercial Counsellor  
Canadian High Commission  
P.O. Box 845  
International Building, 11th Floor  
360 Orchard Road  
Singapore 1

## SOUTH AFRICA

Canadian Government  
Trade Commissioner

## Country, Title and Address

P.O. Box 61619 Marshalltown  
78 Fox Street  
Johannesburg  
Canadian Government  
Trade Commissioner  
P.O. Box 683  
African Life Centre, 13th Floor  
St. George's Street  
Cape Town

## SPAIN

Commercial Counsellor  
Canadian Embassy  
Apartado 117  
35, Nunez de Balboa  
Madrid

## SRI LANKA (formerly Ceylon)

Commercial Division  
Canadian High Commission  
P.O. Box 1006  
6 Gregory's Road  
Cinnamon Gardens  
Colombo

## SWEDEN

Commercial Secretary  
Canadian Embassy  
P.O. Box 16129  
Tegelbacken 4  
10323 Stockholm

## SWITZERLAND

Commercial Counsellor  
Canadian Embassy  
Kirchenfeldstrasse 88  
3000 Berne

## THAILAND

Commercial Secretary and Consul  
Canadian Embassy  
P.O. Box 2090  
Thai Farmers Bank Building, 7th Floor  
142 Silom Road  
Bangkok

## TRINIDAD AND TOBAGO

Commercial Secretary  
Canadian High Commission  
P.O. Box 1246  
Colonial Building  
72 South Quay  
Port of Spain



## APPENDIX "B"—Continued

**Country, Title and Address****TURKEY**

Commercial Secretary  
Canadian Embassy  
Vali Dr. Resit Caddesi 52  
Cankaya, Ankara

**UNION OF SOVIET SOCIALIST REPUBLICS**

Commercial Counsellor  
Canadian Embassy  
23 Starokonyushenny Pereulok  
Moscow

**UNITED NATIONS**

Permanent Mission of Canada to the  
United Nations  
866 United Nations Plaza, Suite 250  
New York, N.Y. 10017

**UNITED STATES**

Counsellor (Economics)  
Canadian Embassy  
1746 Massachusetts Avenue, N.W.  
Washington, DC 20036

Deputy Consul General (Commercial)  
Canadian Consulate General  
680 Fifth Avenue  
New York City, NY 10019

Consul General and  
Trade Commissioner  
Canadian Consulate General  
900 Coastal States Building  
260 Peachtree Street  
Atlanta, GA 30303

Consul and Senior Trade Commissioner  
Canadian Consulate General  
500 Boylston Street  
Boston, MA 02116

Consul and Trade Commissioner  
Canadian Consulate  
1400 Main Place  
396 Main Street  
Buffalo, NY 14202

Consul and Senior Trade Commissioner  
Canadian Consulate General  
310 South Michigan Avenue, Suite 2000  
Chicago, IL 60604

**Country, Title and Address**

Consul and Senior Trade Commissioner  
Canadian Consulate  
Illuminating Building  
55 Public Square  
Cleveland, OH 44113

Consul and Trade Commissioner  
Canadian Consulate  
2100 Adolphus Tower  
1412 Main Street  
Dallas, TX 75202

Consul and Senior Trade Commissioner  
Canadian Consulate  
1920 First Federal Building  
1001 Woodward Avenue  
Detroit, MI 48226

Consul and Trade Commissioner  
Canadian Consulate General  
510 West Sixth Street  
Los Angeles, CA 90014

Consul and Trade Commissioner  
Canadian Consulate  
15 South Fifth Street  
Minneapolis, MN 55402

Consul and Senior Trade Commissioner  
Canadian Consulate  
3 Parkway Bldg., Suite 1310  
Philadelphia, PA 19102

Consul and Trade Commissioner  
Commercial Division  
Canadian Consulate General  
One Maritime Plaza  
Golden Gateway Center  
San Francisco, CA 94111

Consul General and Trade Commissioner  
Canadian Consulate General  
412 Plaza 600  
Sixth and Stewart  
Seattle, WA 98101

**VENEZUELA**

Commercial Counsellor  
Canadian Embassy  
Apartado 62302  
Avenida La Estancia No. 10  
Ciudad Commercial Tamanaco  
Caracas 106

## APPENDIX "B"—Continued

**Country, Title and Address**

## YUGOSLAVIA

Commercial Counsellor  
Canadian Embassy  
Proleterskih Brigada 69  
Belgrade

**Country, Title and Address**

## ZAIRE, Republic of (formerly Congo)

Commercial Secretary  
Canadian Embassy  
P.O. Box 8341  
Kinshasa

APPENDIX "C"

PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWFOUNDLAND	Department of Economic Development Confederation Building St. John's	
NOVA SCOTIA	Department of Development 5151 George Street Halifax	<div>Agent General Province of Nova Scotia 20 Cockspur Street London S.W.1, England</div>
PRINCE EDWARD ISLAND	Department of Industry and Commerce Charlottetown	
NEW BRUNSWICK	Department of Economic Growth Centennial Building Fredericton	<div>New Brunswick Development Office 3 Tilney Street London W1Y 6LD, England</div>
QUEBEC	Department of Industry and Commerce Government Buildings Quebec City	<div>Maison du Québec Rue de la Loi 15 1040 Bruxelles, Belgium</div> <div>Quebec House 12 Upper Grosvenor Street London W.1, England</div> <div>Délégation Générale du Québec 66, rue Pergolèse Paris (16e), France</div> <div>Quebec Government Office Königsallee 30 - Kö-Center 4 Düsseldorf, West Germany</div> <div>Bureau du Québec Via Manzoni No. 16 20121 Milan, Italy</div> <div>Quebec Government House 17 West 50th Street New York, NY 10020 U.S.A.</div>



## APPENDIX "C"—Continued

		Quebec Government Office Park Square Building 31 St. James Avenue, Room 409 Boston, MA 02116 U.S.A.
		Quebec Government Office 72 Adams Boulevard West Chicago, IL 60603 U.S.A.
		Quebec Government Office 1714 Adolphus Tower Building 1412 Main Street Dallas, TX 75202 U.S.A.
		Quebec Government Office 510 West 6th Street Los Angeles, CA 90014 U.S.A.
ONTARIO	Ministry of Industry and Tourism 900 Bay Street Toronto 182	Ministry of Industry and Tourism Province of Ontario Gigergasse 1 Vienna 1030, Austria
		Ministry of Industry and Tourism Province of Ontario 28 rue de la Loi 1040 Brussels, Belgium
		Ministry of Industry and Tourism Province of Ontario Rua Convencao de Itu, 81 6° A, Apto. 6 01407 Sao Paulo, Brazil
		Ministry of Industry and Tourism Province of Ontario Ontario House Charles II Street London SW1Y 4QS, England
		Ministry of Industry and Tourism Province of Ontario Bockenheimer Landstr. 51/53 6 Frankfurt, Germany
		Ministry of Industry and Tourism Province of Ontario Via Senato 12 20121 Milan, Italy

**APPENDIX "C"—Continued**

Ministry of Industry and Tourism  
Province of Ontario  
World Trade Center Building  
Room 1219  
4-1, Hamamatsu-cho  
2-chome  
Minato-ku  
Tokyo 105, Japan

Ministry of Industry and Tourism  
Province of Ontario  
Strandvagen 7B  
Stockholm, Sweden

Ministry of Industry and Tourism  
Province of Ontario  
Suite 1834  
230 Peachtree Street, N.W.  
Atlanta, GA 30303  
U.S.A.

Ministry of Industry and Tourism  
Province of Ontario  
Suite 412  
607 Boylston Street  
Boston, MA 02116  
U.S.A.

Ministry of Industry and Tourism  
Province of Ontario  
Suite 705  
11 East Adams Street  
Chicago, IL 60603  
U.S.A.

Ministry of Industry and Tourism  
Province of Ontario  
Room 923, Fidelity Building  
1940 East 6th Street  
Cleveland, OH 44114  
U.S.A.

Ministry of Industry and Tourism  
Province of Ontario  
Suite 1001  
606 South Olive Street  
Los Angeles, CA 90014  
U.S.A.

Ministry of Industry and Tourism  
Province of Ontario  
Chamber of Commerce Building  
Room 1256  
15 South 5th Street  
Minneapolis, MN 55402  
U.S.A.

## APPENDIX "C"—Continued

		Ministry of Industry and Tourism Province of Ontario Suite 1080 1251 Avenue of the Americas New York, NY 10020 U.S.A.
MANITOBA	Department of Industry and Commerce 509 Norquay Building 401 York Avenue Winnipeg, R3C 0P8	
SASKATCHEWAN	Department of Industry and Commerce Saskatchewan Power Building Regina	Agent General Saskatchewan House 28 Chester Street Belgrave Square London S.W.1, England
ALBERTA	Department of Industry and Commerce Centennial Building Edmonton	Agent General Province of Alberta 37 Hill Street Alberta House London W.1, England
		Department of Industry and Commerce Province of Alberta 7th Floor Akasaka Tokyo Building 14-3, 2, Chome Nagata-cho, Chigoda-ku Tokyo 100, Japan
		Department of Industry and Commerce Province of Alberta 703, 510 West Sixth Street Los Angeles, CA 90014 U.S.A.
BRITISH COLUMBIA	Department of Industrial Development, Trade and Commerce Parliament Buildings Victoria	British Columbia House 599 Market Street San Francisco, CA 94105 U.S.A.
		British Columbia House 3303 Wilshire Boulevard Los Angeles, CA 90010 U.S.A.
		British Columbia House 1-3 Regent Street London S.W. 1Y, 4NS England



APPENDIX "D"

CANADIAN CHARTERED BANKS

BANK OF MONTREAL  
129 St. James Street West  
Montreal, Quebec

THE ROYAL BANK OF CANADA  
1 Place Ville-Marie  
Montreal, Quebec

THE BANK OF NOVA SCOTIA  
44 King Street West  
Toronto, Ontario

BANQUE CANADIENNE NATIONALE  
Place D'Armes  
Montréal, Québec

THE TORONTO-DOMINION BANK  
55 King Street West  
Toronto, Ontario

THE MERCANTILE BANK OF CANADA  
1015 Beaver Hall Hill  
Montreal, Quebec

BANQUE PROVINCIALE DU CANADA  
221 ouest, rue St-Jacques  
Montréal, Québec

THE BANK OF BRITISH COLUMBIA  
1725 Two Bentall Centre  
Vancouver, British Columbia

CANADIAN IMPERIAL BANK OF  
COMMERCE  
Commerce Court West  
Toronto, Ontario

UNITY BANK OF CANADA  
Suite 1010  
151 Sparks Street  
Ottawa, Ontario

**APPENDIX "E"**

**RAILWAY INDUSTRIAL DEVELOPMENT OFFICES**

**CANADIAN NATIONAL RAILWAYS**

General Manager  
Department of Industrial Development  
P.O. Box 8100  
Montreal 101, Quebec

**CANADIAN PACIFIC RAILWAY COMPANY**

Manager  
Industrial Development  
Room 332, Windsor Station  
Montreal 101, Quebec







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